

59-2-1311 Treasurer to advise commission of taxes unpaid on its assessments -- Notice to property owners.

Each county treasurer shall, during the first week in February of each year, report to the commission the name of each person who has failed to pay the taxes assessed and levied against the person during the preceding year upon property assessed by the commission. The commission shall note that the prior year's taxes are delinquent on the next tax notice sent to property owners under Section 59-2-1307.

Repealed and Re-enacted by Chapter 3, 1988 General Session